IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

Income Tax Appeal NO. 908 of 2000

The Commissioner of Income-tax .... Appellant.

vs.

M/s. Smegy Polymers Pvt. Ltd. ... . Respondents

Mr. E. S. Chopra for Appellant
Mr. Ajay Singh i/b.
K. Gopal for Respondents.

CORAM: **S. RADHAKRISHNAN**
AND
A. S. AGUIAR JJ.

Date: 7/6/2005

ORAL JUDGMENT (Per S. Radhakrishnan J.)

1. Heard learned counsel for the Appellant and the Respondents.

2. By this appeal the appellant is seeking to raise the following question of law :

> Whether on the facts and circumstances of the case, the Tribunal was justified in law in allowing depreciation on plant and machinery which were not put to commercial use in the

previous year?

3. We have perused the judgment and order of the Income Tax Appellate Tribunal dated 15.2.2000 wherein in para 5 it is clearly indicated that there is ample material to indicate that the Petitioners are entitled to claim depreciation. We also do not find any substantial question of law involved in this appeal. Appeal is dismissed.

S. RADHAKRISHNAN J.

A. S. AGUIAR J.